

# **ASSESSOR**

## **BACKGROUND**

Under California law the Assessor, an elected official, has the following basic responsibilities:

- Locate, describe and identify ownership of all taxable property in the County
- Establish a taxable value for all property subject to property assessment
- List the taxable value of all property on the assessment roll
- Apply all legal exemptions.

The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments. The Assessor also administers 17 different types of property tax exemptions.

## **FINDINGS**

The Assessor's Office has steadily improved each assessment process over the past several years due to an efficient and experienced staff. The technical advances and reviews of procedures to eliminate inefficiencies also contributed to the improvement of the assessment process.

The devastating fires in the fall of 2003 destroyed 1,026 homes and damaged 388 other properties in San Bernardino County. The Assessor's office had the task of identifying the damaged and destroyed properties for local and state agencies.

The County Assessor determined that it was very important for property owners who lost their home/property in the fires to have their properties reassessed as soon as possible. Deputy Assessors were directed to locate the burned/damaged properties and to reassess them. The Assessor's Office completed the reassessment of the 1,026 plus homes and 388 other properties in a few weeks.

## **COMMENDATION**

ASSESSOR DONALD WILLIAMSON AND HIS STAFF ARE TO BE COMMENDED FOR AN OUTSTANDING JOB IN COMPLETING OVER 1,400 REASSESSMENTS IN SUCH A SHORT TIME AFTER THE 2003 FIRES IN SAN BERNARDINO COUNTY.